United Nations ST/IC/2002/39

Secretariat

26 June 2002

Information circular*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: **Review of staff claims for dependency benefits for 2001 and other staff information**

I. Review of staff claims for dependency benefits for 2001

1. The purpose of the present circular is to inform staff members at Headquarters and the staff of United Nations information centres, the International Tribunal for Rwanda and field missions of the manner in which the review of their entitlements to dependency benefits for 2001 will be conducted, as well as to inform staff of their responsibility to provide any other relevant information to ensure proper recording in the Integrated Management Information System.

Submission of claims

2. Staff members who were in receipt of a dependency benefit in 2001 will receive from their Executive or Administrative Office a dependency questionnaire (form P.84), which they are requested to submit with the requisite supporting documentation by 1 September 2002 (1 November 2002 for staff serving in field missions and information centres) in order to substantiate their entitlement to the benefits received. The completed questionnaire and any supporting documentation should be submitted to the office identified in paragraphs 3 and 4 below.

3. Please note locations of clusters and areas serviced, as follows:

- Cluster 4, room S-2410: Department of General Assembly Affairs and Conference Services, Department of Management, Executive Office of the Secretary-General, Office of the Special Representative of the Secretary-General for Children in Armed Conflict, Office of Internal Oversight Services and United Nations Fund for International Partnerships
- Cluster 6, room DC1-218: Department of Peacekeeping Operations and Office for the Coordination of Humanitarian Affairs

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- Cluster 7, room S-2445: Department for Disarmament Affairs, Department of Economic and Social Affairs, Department of Political Affairs, Department of Public Information (including the information centres), International Civil Service Commission, United Nations International Research and Training Institute for the Advancement of Women, Office of Legal Affairs, Regional Commissions New York Office and United Nations Joint Staff Pension Fund
- Overseas Service Cluster, room S-2435: International Tribunal for Rwanda, liaison offices, Office of the Iraq Programme and United Nations Monitoring, Verification and Inspection Commission

4. Staff members assigned to United Nations peacekeeping missions and those serving in established missions should submit their questionnaires to the Personnel Management and Support Service of the Office of Mission Support, Department of Peacekeeping Operations (room DC1-928), and the personnel office of the parent duty station, respectively. Project personnel administered by the Department of Economic and Social Affairs and serving in the field should submit their questionnaires to the Department's Project Personnel Service (room DC1-1200). All other offices away from Headquarters will review dependency claims for their own staff.

5. The form will contain the information recorded for each staff member in the Integrated Management Information System (IMIS). Staff members are requested to review that information carefully, make any necessary corrections and certify the accuracy of the information contained in the form.

6. When it is necessary for support payments to be documented, as explained below, the following will be considered as acceptable proof: original cancelled cheques, money order receipts, wire transfer receipts and original records of bank transactions.

Types of dependency benefits

7. Dependency benefits may be paid on account of a dependent spouse, a dependent child or children or a secondary dependant. For ease of reference, a dependent spouse, child or children are referred to in the present circular as "primary dependants". A "secondary dependant" may be the mother, father, brother or sister of the staff member of whose financial support the staff member provides one half or more, and in any case at least twice the amount of the relevant dependency allowance.

8. Staff members in the Professional category and above and in the Field Service category will be paid salary and post adjustment at the dependency rate for the first recognized primary dependant, who may be a spouse or a child. A dependency allowance will be paid for each additional primary dependant at the rates approved by the General Assembly. The rates applicable for 2001 are contained in information circulars ST/IC/2001/4 and Add.1.

9. Staff members in the General Service and related categories will receive a dependency allowance for each recognized primary dependant, who may be a spouse or a child or children. The amounts are set out in the local salary scales, as periodically revised, which are established for every duty station.

10. Dependency benefits on account of disabled children will be paid in accordance with the provisions of administrative instruction ST/AI/2000/8 of 13 September 2000.

11. When a secondary dependant is recognized, a benefit will be paid at the rate determined by the General Assembly for staff in the Professional category and above and in the Field Service category. For staff in the General Service and related categories, the benefit will be paid in the amount set out in the local salary scales, as periodically revised, which are established for every duty station.

Claim for dependent spouse

12. A spouse will be recognized as a dependant when his or her gross occupational earnings, if any, do not exceed the limit established for this purpose in paragraph (a) of staff rule 103.24. In New York, the earnings limit for 2001 was $30,997 (gross salary in effect on 1 January of the year concerned for a staff member at the G-2, step I, level). For 2002, the earnings limit in New York will be $31,822. For a spouse working in a country other than that of the staff member's duty station, the limit is the gross salary of the lowest entry level of the General Service salary scale applicable in the country of the spouse's place of work. For staff in the Professional category and above serving at any duty station, the limit may not be less than the equivalent of the G-2, step I, gross salary for New York. All earnings limits are based on the salary scales in effect on 1 January of the year concerned.

13. Pension and/or investment income is not considered occupational earnings and accordingly is not taken into account in determining a staff member's eligibility for the dependent spouse benefit.

14. When the spouse's gross occupational earnings are less than the sum of the earnings limit and the appropriate dependency benefit, an adjusted dependency benefit for a spouse may be paid to (a) staff members in the Professional category and above and in the Field Service category who have **no dependent children**, and (b) staff members in the General Service and related categories, **with or without dependent children**. The adjusted benefit will be equal to the amount by which the sum of the earnings limit and the appropriate dependency benefit exceeds the spouse's gross occupational earnings.

Required documentation

15. Staff members who received a dependent spouse benefit for 2001 should submit proof of their spouse's gross occupational earnings for that year. A tax return, a statement of earnings from the spouse's employer, or a United States W-2 form are acceptable proof of those earnings. This is also applicable to staff members serving on an appointment of limited duration under the 300 series of the Staff Rules who claim a dependant for purposes of the family element of the service allowance.

Claim for dependent child or children

16. The conditions for recognition of a dependency benefit on account of a child or children of the staff member are set out in paragraph (b) of staff rule 103.24 and administrative instruction ST/AI/2000/8.

17. A dependent child is a child for whom the staff member provides main and continuing support. A dependent child may be a natural child, a legally adopted

child or a stepchild if the stepchild resides with the staff member. The child must be under the age of 18 years or, if in full-time attendance at a school, university or similar educational institution, under the age of 21 years.

18. If legal adoption is not possible because there is no statutory provision for adoption or any prescribed court procedure for formal recognition of customary or de facto adoption in the staff member's home country or country of permanent residence, a child may nevertheless be recognized as a dependant if the following conditions are met:

(a) The child resides with the staff member;

(b) The staff member can be regarded as having established a parental relationship with the child;

(c) The child is not a brother or sister of the staff member;

(d) The number of children for whom dependency benefits are claimed in cases where legal adoption is not possible does not exceed three.

19. The age and school attendance requirements indicated in paragraph 17 above are waived if the child is physically or mentally incapacitated for substantial gainful employment, either permanently or for a period expected to be of long duration (see ST/AI/2000/8).

20. If a staff member or his/her spouse received in 2001 a dependency benefit in the form of a government grant in respect of a child, the staff member is requested to report the total amount of the grant received in respect of each child, the country from which the grant was received and the currency of the grant (if other than United States dollars). The amount of the grant will be subtracted from any dependency benefit payable by the United Nations on account of the dependent child or children.

21. When a child previously recognized as a dependant marries, the staff member has the responsibility to give written notice to the Office of Human Resources Management or the relevant personnel office. If the staff member continues to claim the child as a dependant, documentary evidence of support satisfactory to the Secretary-General will be required to substantiate the claim.

22. Staff members in the Professional category and above and staff in the Field Service category are no longer required to submit proof of their spouse's occupational earnings in order to claim a dependency benefit on account of one or more children when the spouse is not claimed as a dependant.

Required documentation

23. The following table summarizes the documentation required as evidence of a staff member's entitlement to a dependent child benefit for 2001. It is also applicable to staff members serving on an appointment of limited duration under the 300 series of the Staff Rules who claim a dependant, for purposes of the family element of the service allowance:

For every child claimed as a dependant	An original birth certificate must be presented when the child is claimed as a dependant for the first time.
For a child under the age of 18 who resides with the staff member	No additional documentation is required.
For the child(ren) of a staff member who is not the custodial parent	The original or a certified copy of the divorce decree or other court document specifying the amount of child support to be paid by the staff member plus proof of payment in the year concerned in the form of original cancelled cheques, money order or wire transfer receipts or bank transactions must be provided. The amount of the payments should be at least the amount of court-ordered child support or the amount of the child dependency benefit, whichever is higher. In the absence of a court document, a notarized affidavit from the custodial parent must be provided attesting that the staff member provided continuing support and specifying the amounts paid during 2001, along with the proof of payment described in the previous paragraph.
For a child between the ages of 18 and 21[1]	Staff members who were not in receipt of an education grant should submit a completed form P.41/B (certificate of school attendance) for the school year 2000/01. The determination for 2002 will be provisional pending submission of the same form for the 2001/02 school year. Where the school year coincides with the calendar year, form P.41/B should be submitted for 2001. No additional documentation is required for a child for whom the staff member received an education grant for the academic year 2000/01 and an education grant advance for 2001/02. The requisite forms are available on the Intranet at the United Nations Forms web site (http://intranet.un.org/forms) or from the executive/administrative offices at Headquarters and the local personnel offices.

[1] Dependency status is recognized through a period of vacation between school years when the child enrols for full-time attendance after the vacation. Otherwise, the dependency status ceases as of the last day of full-time attendance at the educational institution.

Secondary dependants

24. Paragraph (d) of staff rule 103.24 defines a secondary dependant as the father, mother, brother or sister of whose financial support the staff member provides one half or more, and in any case at least twice the amount of the dependency allowance. In order to be recognized as a dependant, a brother or sister must fulfil the age and school attendance requirements for a dependent child, which are recalled in paragraph 17 above, unless the brother or sister is physically or mentally incapacitated for substantial gainful employment, either permanently or for a period expected to be of long duration.

Required documentation

25. At the time of establishment of an entitlement to a secondary dependant benefit, staff members should submit in person the original or certified true copy of the birth certificate or passport of the secondary dependant together with their own written statement that the secondary dependant relies upon the staff member for financial support and that the staff member provides one half or more of the dependant's support, and in any case at least twice the amount of the dependency allowance. If the secondary dependant does not reside with the staff member, the staff member should also submit evidence of a pattern of support payments made to the dependant. For 2001, the secondary dependant's allowance for staff in the Professional and Field Service categories was set at $693 and for staff in the General Service and related categories at $1,303.

26. The following documentation is required for 2001:

(a) If the secondary dependant resided with the staff member during 2001, no documentation will be required other than the certification of support on the P.84 form;

(b) If the secondary dependant did not reside with the staff member during 2001, the staff member will be requested to submit proof of all payments made during that year, in the form of original cancelled cheques, money order or wire transfer receipts or records of bank transactions.

Important reminders to staff members

27. Paragraph (c) of staff rule 103.23 and paragraph (b) of staff rule 104.4 place upon staff members the responsibility to notify the Secretary-General in writing of any changes in their marital status or the status of their dependants. For that purpose, staff members are required to inform their Executive or Administrative Office or the relevant personnel office promptly of changes in the composition of their family or any other change affecting their entitlement to dependency benefits, including in those cases where a child between the ages of 18 and 21 ceases to be in full-time attendance at an educational institution.

28. Audits of dependency claims are conducted from time to time. Staff members are requested to keep complete records justifying their claims of dependency benefits for at least five years.

29. Information provided on the P.84 form and supporting documentation will be reviewed to verify staff members' continued entitlement to dependency benefits. For those staff members who do not submit the requisite documentation by 1 September

2002 (1 November 2002 for staff serving in field missions and information centres), discontinuance of the benefit and recovery of any overpayment will result. Prior to the recovery of any overpayment, and in accordance with normal procedures, staff members will be advised in writing of the decision to recover and of the reasons for that decision. Recovery will be made through deductions of 20 per cent of the staff member's net monthly salary (excluding United Nations Federal Credit Union deductions) until such time as the full amount is recovered. In instances where the duration of the staff member's contract does not allow a deduction at as low a rate as 20 per cent, the overpayment will be deducted at a monthly rate sufficient to recover the full amount by the contract expiration date.

30. The Office of Human Resources Management intends to discontinue the traditional system in which staff members submit a verified and signed form to the Office annually and to introduce next year a new system where staff members submit their claims on line. Staff will be informed of the new system when it is introduced.

31. False certification of the information contained in form P.84 or misrepresentation of facts related to a claim for dependency benefits will lead to disciplinary action.

II. Other staff information

32. Staff members are reminded that changes in their P.2 form (Designation, change, or revocation of beneficiary) may be made at any time and that only the most recent, properly executed form for the designation of beneficiary or beneficiaries is recognized for the payment of benefits in the case of the demise of a staff member. It is the responsibility of the staff member to make sure that the proper person or persons are designated, particularly in cases of death, divorce or other change in the relationship between the person or persons previously designated and the staff member. The P.2 form is available on the Intranet at the United Nations Forms web site (http://intranet.un.org/forms). Staff members wishing to change their designation of beneficiary should contact their cluster to ensure that the change submitted on the P.2 form is properly executed and recorded in IMIS. At the same time, staff members should ensure that their designation of the recipient of a United Nations Joint Staff Pension Fund residual settlement (form PENS.E/2) is up to date.

33. In the event of a change of address, staff members should immediately inform their Office of Human Resources Management cluster through their Executive Office of the change so that it is properly recorded in IMIS.